WOTC CAN HELP THE EX-FELON GET A JOB
Questions and Answers

What is WOTC?
W.O.T.C. stands for the Work Opportunity Tax Credit Program. It is a program created by federal law that is administered in Kentucky by the Office of Employment & Training (OET), a state government agency.

How can the WOTC help me get a job?
The WOTC program helps certain people get jobs by giving employers an incentive to hire them. This incentive is a credit against federal taxes owed by the employer. The maximum tax credit allowed by WOTC for hiring Qualified Ex-Felons is $2400 per eligible employee hired. Letting employers know that they can save $2400 by hiring you may help you to get a job.

How do I qualify for the WOTC program?
There are 9 groups that qualify for the WOTC Program. One of these groups is Qualified Ex-Felons. A Qualified Ex-Felon is a person who has been convicted of a felony and hired by the employer within one year of the ex-felon’s date of conviction or release from incarceration.

How does the employer get the tax credit?
In Kentucky, an employer must mail to the Office of Employment & Training an IRS Form 8850, Prescreening Notice and Certification Request for the Work Opportunity Credit, within 28 days of the employee’s first day of work. The employer must also submit an ETA 9061, Individual Characteristics Form, and proof that the employee is an ex-felon who has been convicted or released from incarceration within a year of the hire date. The ex-felon may need to provide the employer with such proof. OET reviews the forms and documentation. If the conditions are met, OET will submit to the employer an Employer Certification form. The IRS requires that the employer have this form before the tax credit may be claimed.

Where can the employer obtain the mailing address, forms, instructions or more information?
Forms and Information may be obtained via the Office of Employment & Training’s website at http://www.oet.ky.gov. Just click on EMPLOYER SERVICES, then TAX CREDITS. In addition, WOTC program staff may be contacted by calling 502/564-7456.